

February 7, 1951.
Passed on File.

Senate File 279
By WATSON of Pottawattamie.

Passed Senate, Date.....
Vote: Ayes..... Nays.....
Passed House, Date
Vote: Ayes..... Nays.....
Approved

A BILL FOR

An Act to amend sections four hundred twenty-two point thirteen (422.13), and four hundred twenty-two point five (422.5), Code 1950, relating to income taxes to provide for a joint return by a husband and wife, and splitting of income by a husband and wife equally for income tax purposes.

Be It Enacted by the General Assembly of the State of Iowa:

1 Section 1. Amend section four hundred twenty-two
2 point thirteen (422.13), Code 1950, by adding the following:
3 “A husband and wife may make a single return jointly. Such
4 a return may be made even though one of the spouses has
5 neither gross income or deductions. If a joint return is
6 made the tax shall be computed on the aggregate income and
7 the liability with respect to the tax shall be joint and
8 several.”

1 Sec. 2. Amend section four hundred twenty-two point
2 five (422.5), Code 1950, by adding the following: “In the
3 case of a joint return of husband and wife under section four
4 hundred twenty-two point thirteen (422.13), Code 1950, the
5 combined tax under section four hundred twenty-two point five
6 (422.5), Code 1950, shall be twice the tax that would be
7 determined if the taxable income was reduced by one-half.”